

EXHIBIT 14

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK

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STAR AUTO SALES OF BAYSIDE, INC.
(d/b/a STAR TOYOTA OF BAYSIDE), STAR
AUTO SALES OF QUEENS, LLC (d/b/a
STAR SUBARU), STAR HYUNDAI LLC
(d/b/a STAR HYUNDAI), STAR NISSAN,
INC. (d/b/a STAR NISSAN), METRO
CHRYSLER PLYMOUTH INC. (d/b/a STAR
CHRYSLER JEEP DODGE), STAR AUTO SALES
OF QUEENS COUNTY LLC (d/b/a STAR
FIAT) and STAR AUTO SALES OF QUEENS
VILLAGE LLC (d/b/a STAR MITSUBISHI),

Plaintiffs,

-against-

VOYNOW, BAYARD, WHYTE and COMPANY,
LLP, HUGH WHYTE, and RANDALL FRANZEN,

Defendants.
-----x

Case No.
18-cv-05775
(ERK) (TAM)

March 22, 2022
10:24 a.m.

Deposition of SHAWN McCORMACK, taken by
Plaintiffs, held at the offices of Milman Labuda
Law Group PLLC, 3000 Marcus Avenue, Suite 3W8,
Lake Success, New York, before Joseph Danyo V,
a Shorthand Reporter and Notary Public within
and for the State of New York.

Job No: 4430

1 McCORMACK

2 correct?

3 MS. FITZGERALD: Object to form.

4 Go ahead.

5 A. The only reason that those customers
6 were receiving review engagements were due to
7 bank agreements where they were required to
8 provide accountant-reviewed financial statements
9 to banking partners. Clients that did not have
10 those requirements from their banking partners
11 would opt for tax almost exclusively.

12 Q. What is the difference in price
13 between a tax engagement versus a review
14 engagement?

15 A. I don't know exactly, but the ones
16 that I worked on, it was generally about double
17 the price for the review engagement.

18 Q. Did you exclusively do review
19 engagements in person or did you ever do them
20 remotely?

21 A. I didn't, I never did any engagement
22 remotely.

23 Q. So all the work you did for the
24 dealership clients was at the dealership?

25 A. We would do work back in the office

1 McCORMACK

2 after we had gathered everything at the
3 dealership, but all the fieldwork was conducted
4 at the dealership locations.

5 Q. So a review engagement which entailed
6 one or two more visits per year was double the
7 price of a tax engagement?

8 A. It wasn't because of the visits per
9 year, it was because of the additional time that
10 had to be spent on analytical reviews, review
11 specific checklists and putting together
12 financial statements and an accountant opinion.

13 Q. How long would the visits be each
14 time that you performed a visit related to a
15 review engagement?

16 MS. FITZGERALD: Object to form.

17 A. It would depend on the client.

18 Q. What was, in your experience, the
19 average amount of days that you spent each visit
20 for a review engagement?

21 MS. FITZGERALD: Object to form.

22 A. My experience was that generally it
23 would be approximately, let's call it one and a
24 half man-days for a tax engagement and three to
25 three and a half man-days for a review

1 McCORMACK

2 A. -- specifically.

3 Q. For Voynow clients that the review
4 engagement was being performed for, how would the
5 customers know what was being done for each
6 visit?

7 A. How would they know?

8 Q. Yes.

9 A. You would communicate with them
10 probably verbally, and you would -- they would
11 know at the end when they got a financial
12 statement, bound financial statement packet for
13 them to present to their banks or whoever
14 their -- needed, it would be banks, creditors.
15 Other places like that.

16 MR. FELSEN: Mark this Exhibit 5.

17 (Plaintiffs' Exhibit 5, Time report,
18 was so marked for identification, as of
19 this date.)

20 Q. Okay, Mr. McCormack, so I'm showing
21 you what we've marked as Plaintiffs' Exhibit 5.

22 A. Um-hum.

23 Q. These are documents that have various
24 Bates stamp numbers at the bottom that begin with
25 Voynow, indicating that these are documents that

1 McCORMACK

2 were produced by Voynow in this litigation.

3 A. Um-hum.

4 Q. Are you familiar with this sort of
5 document?

6 A. Yes. This is a time report.

7 Q. This is related to what you testified
8 about previously where you would input your time
9 for all your tasks performed at customers, is
10 that correct?

11 A. Um-hum.

12 MS. FITZGERALD: You have to say yes.

13 A. Yes.

14 Q. I just want to direct your attention
15 to towards the bottom of the page where it has
16 your name, and we've highlighted your name there.

17 A. Um-hum.

18 Q. A little bit above your name it says
19 "INT SER other services use memo."

20 A. Um-hum.

21 Q. Do you know what that refers to?

22 A. That would be interim services.

23 Q. What does interim services mean?

24 A. It means in between your year-end.

25 Q. That doesn't reflect tax work being

1 McCORMACK

2 performed, correct?

3 A. Interim services is actually just an
4 internal code that we would use. It would not
5 reflect any specific sort of work. It would
6 reflect an in between in the middle of the year
7 type work that would be indicative of whatever
8 the overall engagement was.

9 Q. What does other services reflect?

10 A. Well, that's not where I bill my
11 time. My time was billed to letters of --
12 letters to client prep.

13 Q. Okay, so you're saying the other
14 services is for Raphael Vargas on this page?

15 A. Um-hum.

16 Q. Your time is for interim services,
17 letters to client prep?

18 A. Yes.

19 Q. Okay, and in the course of performing
20 tax work, what kind of letters would you send to
21 clients?

22 A. It would be during our interim time.
23 It would basically be a summary of their
24 schedules and their other things and things that
25 were on there that they needed to look at and

1 McCORMACK

2 A. We bring food for ourselves and the
3 client, and yes, it's not necessarily every day.
4 It might be one time in a visit.

5 Q. Your name is highlighted here, so
6 what does this represent? The 40 that's entered
7 there, what is that?

8 A. That's my employee number.

9 Q. Okay. What's 666? Do you know what
10 that represents?

11 A. Mileage.

12 Q. Okay.

13 A. It was the mileage reimbursement for
14 driving.

15 Q. Going down a little bit further,
16 there is a reference for Randy for Hotel Andrew.

17 A. That was the overnight stay for the
18 whole staff.

19 Q. How many staff members would go?

20 A. I don't know how many were on this
21 job specifically. It could be six. It could be
22 four. It could have been eight. I don't know.

23 Q. Okay. Let's turn the page to Voynow
24 24606.

25 A. Um-hum.

1 McCORMACK

2 Q. Right above where your name is
3 highlighted here, there is ten hours for Mr.
4 Seibel, and it looks like for interim services,
5 and then it says interim visit planning. Do you
6 see that?

7 A. Yes. I believe it's two hours for
8 Mr. Seibel and eight hours for Mr. Kirkhope.

9 Q. Okay, and what is that referencing,
10 interim visit planning?

11 A. Generally it would be gathering
12 together all the information we need to bring
13 with us, making sure that we had all the prior
14 year tax returns and work papers and everything
15 else so that we were ready to go out into the
16 field. Probably the next day, possibly the next
17 week, depending on how tightly we were scheduled.

18 Q. Shouldn't that have been billed to
19 business tax work?

20 A. Probably, because that was probably
21 to prepare for the tax planning visit, but I
22 don't know, I don't know this situation behind
23 all of it.

24 Q. Do you think that Mr. Seibel made the
25 same mistake that Mr. Vargas made?

1 McCORMACK

2 A. I don't know.

3 MS. FITZGERALD: Object to form.

4 Go ahead.

5 A. I don't know why that billing was
6 there or whether it should have been there or
7 not.

8 Q. Okay. Let's turn to the next page,
9 Voynow 24607.

10 A. Um-hum.

11 Q. There is an entry right under your
12 name by Randy for, it says "Go to New York and do
13 an interim visit. Meet with Mike, John, Steve
14 and Senior." Did you generally all meet with all
15 four of them when you went to Star?

16 MS. FITZGERALD: Is that -- wait. Is
17 that his entry?

18 A. That's not my time entry.

19 Q. I'm just asking you. Do you know if
20 you were there for that visit?

21 A. Yes. I was there for that visit. I
22 don't know exactly who Randy would meet with. He
23 met with generally some or all of the Koufakises
24 every single time we were up there. I couldn't
25 tell you, I don't know if in 2013 who he met with

1 McCORMACK

2 on that visit.

3 Q. A little bit below that right under
4 Randy's name, it says INT SER REV. ledger and
5 schedules?

6 A. Um-hum.

7 Q. What is that referring to?

8 A. That means interim services. We
9 looked at the schedules and the trial balances,
10 which if you look at the total hours, it's really
11 a combination of all the people that billed to
12 that time code, which is a lot of me.

13 Q. If that was tax work, wouldn't it
14 have been billed to business tax?

15 A. No. We would not have billed that to
16 business tax. Just because it was an interim
17 visit. It was how we segregate it, what time of
18 year we were there. It doesn't make it any
19 different from the tax work. It's just the time
20 of year we would go.

21 Q. Towards the bottom right above your
22 name of this page, it says INT SER income tax
23 project end EX.

24 A. Um-hum.

25 Q. So that reflects time for actual tax

1 McCORMACK

2 work, correct?

3 A. Yes, so this was an -- there was a
4 code that we used. It was -- yes, it was
5 interim/tax planning, but it was the tax-related
6 code, but it was also an interim code.

7 Q. Why was this code, this income tax
8 project end EX not used for these other entries
9 that you say were tax work?

10 A. I couldn't tell you.

11 Q. Okay. Let's turn to the next page,
12 Voynow 024640.

13 A. Um-hum.

14 Q. There are some entries here for you
15 that are highlighted, and under one of the
16 entries it says "Spoke with Vivian on the phone
17 and followed up on questions she had regarding
18 year-end." Do you see that?

19 A. Um-hum.

20 Q. Who is Vivian?

21 A. Vivian was the controller at Star.

22 Q. Vivian Karouzakis, correct?

23 A. Yes.

24 Q. Do you know what you spoke with her
25 about for two hours?

1 McCORMACK

2 A. It's not mine. I don't know whose it
3 is.

4 Q. Do you know under what circumstances
5 these time records would be marked up like this?

6 A. Yes. We would routinely go through
7 the time records to classify what all the time --
8 where it needed to be applied bill-wise, and
9 you're asking about people billing stuff to the
10 wrong places. It was common, and you would have
11 to correct where their stuff was billed. Like
12 you couldn't change it. You just had to change
13 where it was supposed to go. My guess is
14 somebody used this to put together a spreadsheet
15 to figure out how the time really got divided up.

16 Q. When do tax returns need to be filed
17 for Star, what time of year?

18 A. Generally tax returns were not filed.
19 They were generally extended and filed either
20 September 15th or October 15th, but it would be a
21 December 31st year-end.

22 Q. On this document that we're looking
23 at, there is time here for, I'm looking right
24 above your name, for INT SER interim visit
25 planning, and it's for -- in May of 2011.

1 McCORMACK

2 A. Um-hum.

3 Q. What would be the purpose of having
4 an interim visit solely related to tax work when
5 the tax return wasn't due for many months later?

6 A. You'd be looking at actually not
7 2010's books. You'd be looking at 2011's books.
8 This would be our first look at 2011. We would
9 have been looking at 2010 all prior to that up to
10 extending the tax return on April 15th or
11 March 15th. Whatever the due date was. The May
12 would be the first time you go out to see what
13 has gone on since the end of the year to get
14 people back together for the coming year. This
15 is a never-ending cycle.

16 Q. That went for all of Voynow's
17 customers that were dealerships that exclusively
18 used Voynow for tax work, where you'd have
19 multiple visits, approximately three to four
20 visits per year?

21 A. Not necessarily. Many of them would
22 not want us out for those extra interim visits.
23 They would just want the tax planning year-end
24 visit. They would specifically request that.

25 Q. Was Star the only Voynow auto

1 McCORMACK

2 bank recs since February.

3 Q. But for customers that you only went
4 once a year --

5 A. We could run into that. It's very
6 possible.

7 Q. But for customers that Voynow only
8 visited once a year, Voynow only reviewed the
9 bank reconciliations once a year, correct?

10 A. Because that's how -- we were only
11 there once a year, so yes.

12 Q. You said that somebody would go to
13 the service department, so what did that entail?

14 A. You would print out a list of open
15 ROs, repair orders, or parts tickets or both.
16 Then you would go into the Reynolds system, and
17 any of -- any open ROs that would be older than a
18 certain time frame, it might be a week, it might
19 be ten days, you would look to see if there was
20 any money charged on the RO.

21 Then you would go down to the service
22 department to see if the cars were still on the
23 lot and that's why the ROs were open, and if the
24 cars were still here you really didn't have to go
25 much further than that. It was just incomplete

1 McCORMACK

2 service work. If the cars -- if they couldn't
3 account for the cars or there was a story behind
4 them, you would get the story behind them as to
5 why the RO wasn't closed yet, and you would just
6 report that. The idea was that all the ROs for
7 all the work that they had done should be closed,
8 because otherwise they would never hit their
9 general ledger.

10 Q. Who would you speak to --

11 A. I never went.

12 Q. Who would Voynow speak to regarding
13 that issue?

14 A. Generally they would speak to a
15 service manager. It's possible they would speak
16 to a service writer.

17 Q. Do you recall, was there a specific
18 employee that was assigned at Voynow to the
19 service department review?

20 MS. FITZGERALD: Object to form.

21 A. There was no specific employee that I
22 can think of throughout all the time I was there.
23 It was generally one of the people in the one to
24 three-year range of employment of Voynow.

25 Q. Who was assigned at Voynow to review

1 McCORMACK

2 Q. What about the fact that these
3 entries contain large amounts in comparison to
4 some of the other ones that have employee names
5 and normal control numbers, does that raise a red
6 flag to you?

7 MS. FITZGERALD: Objection.

8 A. No.

9 Q. In your current job at the
10 dealership, do you make entries like these last
11 few on this document?

12 A. 100 percent. Every month.

13 Q. Entries that have no employee name on
14 accrued commissions?

15 A. Um-hum.

16 MS. FITZGERALD: You have to say yes.

17 A. Yes.

18 Q. How do you get those entries to go
19 away?

20 MS. FITZGERALD: Objection.

21 A. At Sloane I reverse them in the
22 subsequent month when the actual payroll that
23 they relate to is paid.

24 Q. On this document at the bottom
25 somebody wrote "All okay per Viv." That's not

1 McCORMACK

2 your handwriting, is it?

3 A. It's not my handwriting.

4 Q. Do you know whose handwriting that
5 is?

6 A. I do not know.

7 Q. Do you have any knowledge about what
8 Vivian's explanation was with respect to these
9 entries?

10 A. No.

11 Q. In your experience in the auto
12 industry, would these sort of entries show that
13 somebody may be stealing money?

14 A. No.

15 MS. FITZGERALD: Objection.

16 Q. Let's turn the page.

17 A. Um-hum.

18 Q. Voynow 000807.

19 A. Um-hum.

20 Q. Is there anything on here that would
21 raise a concern for you?

22 MS. FITZGERALD: Objection.

23 You can answer.

24 A. No.

25 Q. What about the last entry on this

1 McCORMACK

2 page?

3 A. It's a zero-day entry for 3755 Toyota
4 12/31. I can't guess at what exactly this is.
5 However, it would be standard for a month-end
6 accrual entry.

7 Q. Is it normal to have an even dollar
8 amount for a monthly accrual?

9 MS. FITZGERALD: Objection.

10 A. It's possible. Accrual is an
11 estimate.

12 Q. Is that a red flag if it's an even
13 number like that?

14 MS. FITZGERALD: Objection.

15 A. No.

16 Q. Do you know whether Voynow discussed
17 this with anybody at Star?

18 A. I can't tell from this document.

19 Q. All right. Let's turn the page to
20 Voynow 006670.

21 A. Um-hum.

22 Q. Is there anything on this page that
23 would raise an issue for you if you saw it?

24 MS. FITZGERALD: Objection.

25 A. No.

1 McCORMACK

2 Q. Somebody wrote something on the top
3 next to number 1. Do you know what that says?

4 A. "Are accruals correct."

5 Q. Is that your handwriting?

6 A. No.

7 Q. Do you know who wrote that?

8 A. I don't know for sure.

9 Q. Do you know whose handwriting that is
10 where it says "Okay"?

11 A. No.

12 Q. The control number TOI1015, that
13 doesn't raise an issue for you?

14 MS. FITZGERALD: Objection.

15 A. It would be something that I would
16 look into one step further. Whoever did this,
17 the okay and the circle around it would indicate
18 that they took that extra step to check the
19 accrual.

20 Q. Now, this report was ran, according
21 to the top, on November 23rd, 2015, correct?

22 A. Yes.

23 Q. Do you see any issue with having
24 commissions on a November 23rd, 2015 report from
25 October 1st, 2015?

1 McCORMACK

2 MS. FITZGERALD: Objection.

3 A. No. There is -- no.

4 Q. There is no issue with that?

5 A. No. It might not have been reversed.

6 I don't see an 11/15 yet, so they may not reverse
7 their October commission accrual until they do
8 their November commission accrual. It might have
9 been standard practice. You're in between
10 months.

11 Q. This wasn't reversed. Is that what
12 you're saying?

13 A. At this point in time it wasn't
14 reversed. Their standard of practice might be to
15 do the November, I don't know, the November
16 commission accrual and reverse the October
17 commission accrual on the same day, and they
18 might have dated that entry on 11/1, but they
19 probably wouldn't have posted that until the end
20 of the month.

21 Q. You don't know that that --

22 A. I don't know for sure.

23 Q. -- was Star's practice, correct?

24 A. I don't know.

25 Q. If that wasn't their practice, would

1 McCORMACK

2 there be an issue here?

3 MS. FITZGERALD: Objection.

4 A. I don't think so.

5 Q. Why not?

6 A. I would have asked about the accrual,
7 which looks like somebody did, and it wouldn't be
8 necessarily an issue.

9 Q. Would it be Voynow's practice to just
10 take the word of whoever it is that provided the
11 explanation when inquired about it?

12 A. For something like this, 100 percent,
13 yes.

14 Q. Let's turn the page to Voynow 008844.

15 A. Um-hum.

16 Q. Are there any issues on this page
17 that you see?

18 MS. FITZGERALD: Objection.

19 A. I don't -- this looks like just a
20 page out of a general journal entry. I don't
21 know what it refers to or anything like that.
22 There is nothing that I would have -- I don't
23 know what it is.

24 Q. Let's turn the page to Voynow 008805.
25 This is a list of the various account numbers and

1 McCORMACK

2 a description. Toward the bottom is 247 and 301,
3 which are contained on the prior page. 247 is
4 Work in Process Labor. Do you see that?

5 A. Um-hum.

6 Q. 301 is We Owe?

7 A. Um-hum.

8 Q. Do you see that?

9 A. Um-hum.

10 Q. Okay. Now, let's go back to the
11 prior page, 8804.

12 A. Okay.

13 Q. It's a standard month-end statistical
14 entry, correct?

15 MS. FITZGERALD: I'd just like a
16 continuing line of objection, so I don't
17 have to keep objecting to questions on 844
18 and 845, these two documents.

19 MR. FELSEN: What's that?

20 MS. FITZGERALD: Continuing
21 objection. I mean these are -- you
22 don't -- you haven't established that
23 Voynow even looked at any of these, so
24 rather than my objecting to every single
25 question, I'm just going to ask for a

1 McCORMACK

2 continuing objection on the record.

3 MR. FELSEN: Well, Voynow produced
4 these records, didn't they? I mean you
5 guys produced them in discovery.

6 A. This is printed out of Star's system,
7 so these are just Reynolds' reports. Because
8 they were in the work papers, nobody produced
9 these. They just printed them.

10 Q. All right. The document reflects
11 that these were produced by Voynow in discovery.
12 We'll leave it at that.

13 A. Okay.

14 Q. Are you familiar with this page?

15 A. I have no idea what this is. I don't
16 know what this entry is. I've never seen it
17 before. I don't know what it is.

18 Q. It's a standard month-end entry.

19 A. Okay. If you say so. I don't know
20 what this entry specifically is about.

21 Q. Would you ever offset using the We
22 Owe account?

23 A. The We Owe and the Work in Process
24 account?

25 Q. Yes.

1 McCORMACK

2 A. Definitely. Work in Process is done
3 in the shop to do work for something that you owe
4 on a vehicle. That's exactly where I would do
5 it. Especially if it was somebody, a customer
6 returning to get something done that was owed on
7 a vehicle that we sold.

8 Q. Do you see the control number Extra
9 next to 301?

10 A. Yes.

11 Q. That's an extra on a We Owe account.
12 Does that look suspicious to you?

13 A. It doesn't. I mean I'll be honest
14 with you, it looks lazy.

15 Q. Why do you say that?

16 A. It looks like they offset Work in
17 Process to the We Owe account and didn't identify
18 the specific We Owe on this schedule and used a
19 bulk account and then figured that they would
20 offset it later.

21 Q. If you saw something like that, would
22 you bring it to the attention of your superior at
23 Voynow?

24 A. I don't know that I would have ever
25 seen this.

1 McCORMACK

2 Q. If anybody at Voynow saw this, would
3 it be their duty to report it higher up at
4 Voynow?

5 MS. FITZGERALD: Objection.

6 A. I don't think so.

7 Q. Why do you say that?

8 MS. FITZGERALD: I mean I think we're
9 getting -- you're asking him about a
10 document that he's never even seen, and
11 now you're asking him for opinions on it.
12 Note my continuing objection to this whole
13 line of questioning, but --

14 MR. FELSEN: Well, he's raised an
15 issue with the reference to Extra, so
16 he --

17 MS. FITZGERALD: He's answering your
18 questions, because I'm not instructing him
19 not to answer. It doesn't mean they are
20 proper questions.

21 MR. FELSEN: But he's --

22 MS. FITZGERALD: He's a fact witness.

23 MR. FELSEN: He's identified an issue
24 here with the word "Extra" on a document,
25 on an accounting document.

1 McCORMACK

2 MS. FITZGERALD: No. You asked him
3 the question. I did not instruct him to
4 answer. It doesn't mean the question is
5 proper.

6 Q. Do you know whether anybody at Voynow
7 made a conclusion that this document represents a
8 red flag?

9 A. I do not know.

10 Q. Would you at your current job make an
11 entry like this with the control number Extra?

12 A. I don't necessarily have an answer
13 for that. I don't know.

14 Q. Have you ever done an entry at your
15 current job using Extra?

16 A. I've never used the control number
17 Extra.

18 Q. Have you ever seen any other Voynow
19 dealerships' documents that use this type of
20 term, "Extra," on a control number?

21 A. I don't even know exactly what the
22 term refers to, but I can't say for sure. People
23 use different control numbers for different
24 stuff.

25 Q. Let's turn two pages to 8828.

1 McCORMACK

2 MS. FITZGERALD: Just mark on the
3 record that's the end of my standing
4 objection.

5 Q. Have you ever seen this page before?

6 A. No. This is not my writing. It's
7 not a company I looked at.

8 Q. On the top left it says 11/24/2014
9 Voynow. Does that reflect that this was run by
10 Voynow on that date?

11 A. Yes.

12 Q. This goes along with the next page,
13 Voynow 8830, correct?

14 A. Okay.

15 Q. This is Star Toyota of Bayside We
16 Oves as of November 24th, 2014, correct?

17 A. Um-hum.

18 Q. On the second page of this 8830, the
19 report shows a control number entitled REC0314
20 for \$26,918.66, correct?

21 A. Um-hum.

22 Q. Then on the prior page it shows a
23 control number for BC0114 in the amount of
24 \$6,669.10, correct?

25 A. Um-hum.

1 McCORMACK

2 Q. Somebody from Voynow documented on
3 this page that these amounts were for bank recs,
4 correct?

5 MS. FITZGERALD: Objection.

6 You can answer.

7 A. Yes. They marked bank rec next to
8 it.

9 Q. Do you know who wrote that, by the
10 way?

11 A. No.

12 Q. Do you know why Voynow concluded that
13 this was in fact part of the bank rec?

14 MS. FITZGERALD: Objection.

15 A. I have no idea.

16 Q. Do you know why this is on a We Owe?

17 A. I have no idea.

18 Q. Do you know whether anybody at Voynow
19 questioned why these weren't given a profit?

20 A. I don't know.

21 Q. Does anything on this document raise
22 an issue from your review?

23 MS. FITZGERALD: Objection.

24 A. These are things I would have looked
25 at, but it's not an issue, and the notes here

1 McCORMACK

2 would indicate that somebody did do something,
3 but I can't tell what they did or if they did
4 anything.

5 Q. Have you ever seen anything like this
6 at any other of the other dealerships that you
7 provided services for when you were at Voynow?

8 MS. FITZGERALD: Objection.

9 A. I've seen all sorts of things. I
10 don't know specifically this stuff.

11 Q. Have you ever seen this type of thing
12 at your current job?

13 MS. FITZGERALD: Objection.

14 A. No.

15 Q. You don't know what a bank rec has to
16 do with the We Owe here, correct?

17 A. No.

18 MS. FITZGERALD: Objection.

19 Q. It says cleanup schedules. Do you
20 know what that means?

21 MS. FITZGERALD: Objection.

22 A. No, I don't. I'd have to look at the
23 details of these control numbers to see what it
24 even referred to.

25 Q. This document, the first page of this

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2 document has a few entries with Extra as a
3 control number again. Do you see that?

4 A. Um-hum.

5 Q. Do you know why there is a control
6 number with Extra in there again?

7 A. Well, I don't know. It says cleanup
8 schedules. My guess is that it's a result of the
9 cleaning up schedules, but I don't know.

10 Q. Okay. Let's turn the page to 8830.
11 The last part of the handwriting here says "Viv
12 deposit on car." Do you see that?

13 A. I see it.

14 Q. Do you know who concluded that --
15 MS. FITZGERALD: Objection.

16 Q. -- that was a valid deposit for
17 Vivian's car?

18 MS. FITZGERALD: Objection.

19 A. No. I don't know.

20 Q. Is it normal to have a stock number
21 with the initials of an employee, VK?

22 MS. FITZGERALD: Objection.

23 A. No, but it's not a stock number.
24 It's basically saying this is from Vivian.

25 Q. Why isn't this on the customer

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2 deposit?

3 A. I don't know. I can't answer that
4 question.

5 Q. Do you know whether Voynow did any
6 research to determine if this was in fact a true
7 deposit for Vivian's car?

8 A. I have no idea.

9 Q. Now, with respect to the entry REC
10 0314, why is a March 2014 bank rec on a November
11 report?

12 MS. FITZGERALD: Objection.

13 A. Again, I don't know. I didn't look
14 at it. I don't know what this is.

15 Q. If cleaning up schedules is the We
16 Owe, what would that have to do with Work in
17 Process from the prior page?

18 MS. FITZGERALD: Objection.

19 A. I have no idea.

20 Q. All right. Let's turn the page to
21 010729.

22 A. Um-hum.

23 Q. This is a Nissan Rebate and Incentive
24 report as of December 31st, 2010, run by Voynow
25 on January 28, 2011, correct?

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2 the last one, where it's over amounts of on
3 incentives that are either income or waiting for
4 chargeback.

5 Q. If you did in fact review this and
6 you saw Extra Extra, you would have spoken with
7 somebody at Star?

8 MS. FITZGERALD: Objection.

9 A. In theory, yes.

10 Q. Do you remember having any
11 conversations with anybody at Star about any
12 suspicious entries with serial numbers or control
13 numbers using the word "Extra"?

14 A. Not specifically.

15 Q. Do you recall anybody at Voynow ever
16 discussing a serial number or a control number
17 with the term "Extra" being used in it?

18 A. Not specifically.

19 Q. All right. Let's turn to the next
20 page, 7864.

21 A. Um-hum.

22 Q. This is another Nissan rebate and
23 incentive, and it's as of December 31st, 2013,
24 correct?

25 A. Um-hum.

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2 Q. This was run by Voynow, correct?

3 A. Um-hum.

4 Q. Do you know whose handwriting that is
5 where it says --

6 A. That's my writing.

7 Q. You wrote "Extra money waiting for
8 chargeback"?

9 A. And that would have been the answer
10 that I would have gotten from Vivian.

11 Q. So you inquired about it and that was
12 her answer?

13 A. And that was her answer that I wrote
14 on here.

15 Q. You just took her word for it?

16 A. That's what a tax engagement is. It
17 seemed reasonable, and I had seen it in a
18 million -- at a lot of dealerships otherwise.
19 Control number is a control number that they
20 chose to use. Different dealers use different
21 control numbers.

22 Q. Would you question this page
23 differently if Star had a review engagement?

24 MS. FITZGERALD: Objection.

25 Q. Or would you treat it the same way?

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2 A. Again, I don't remember the
3 additional steps involved in a review engagement.
4 We would have started off this way.

5 Q. There are documents reflecting Extra
6 control numbers, and now you see a control number
7 with Vivian's initials. That didn't raise a red
8 flag at all?

9 MS. FITZGERALD: Objection.

10 A. No.

11 Q. This entry represents a large sum of
12 money, \$74,693, correct?

13 A. Um-hum.

14 Q. You have to answer in words.

15 A. Yes.

16 Q. You didn't see a reason to go further
17 than just discussing it with Vivian?

18 A. No.

19 Q. Is it unusual to have a chargeback
20 55 days after the fact?

21 A. I've seen chargebacks a year after
22 the fact.

23 Q. Were any documents reviewed to
24 confirm that this was in fact a chargeback?

25 A. No. This was a tax engagement, so we

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2 just inquire and ask.

3 Q. In all the years you worked at Voynow
4 did you see entries where control numbers
5 included the initials of the controller?

6 MS. FITZGERALD: Objection.

7 A. I can't -- I don't know on anybody
8 else's. I don't know.

9 Q. At your current dealership are the
10 controller's initials used?

11 A. I don't generally use my initials,
12 but, however, I do use my initials in my entries
13 so that I can identify that they are my entries.

14 Q. Why wouldn't they post the payment to
15 the corresponding VIN numbers and leave it there
16 until a chargeback happens?

17 MS. FITZGERALD: Objection.

18 Q. Rather than lump it to an Extra
19 control group?

20 A. Why wouldn't they? I don't know why
21 they wouldn't. Generally what would happen with
22 us at Sloane is as things began to age out, so
23 that we weren't carrying aged items all over our
24 thing, we would reclass them to a lump, waiting
25 to hear back from the factory if we ever got a